

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung
benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-0047

2002Open to Public
Inspection**A** For the 2002 calendar year, or tax year period beginning **APR 1, 2002** and ending **MAR 31, 2003**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization INTERNATIONAL UNION OF POLICE ASSOCIATIONS INC., AFL-CIO		D Employer identification number 52-1139564	
		Number and street (or P.O. box if mail is not delivered to street address) 1421 PRINCE STREET		E Telephone number 110942 (703) 549-7473	
		City or town, state or country, and ZIP + 4 ALEXANDRIA, VA 22314		F Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ▶	
		◆ Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).		H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) If "Yes," enter number of affiliates ▶ H(c) Are all affiliates included? N/A <input type="checkbox"/> Yes <input type="checkbox"/> No (If "No," attach a list.) H(d) Is this a separate return filed by an organization covered by a group ruling? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No I Enter 4-digit GEN ▶	
G Web site: WWW.IUPA.ORG					
J Organization type (check only one) <input checked="" type="checkbox"/> 501(c) (5) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527					
K Check here <input type="checkbox"/> if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.					
L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 8,855,819.					
M Check <input checked="" type="checkbox"/> if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).					

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1 Contributions, gifts, grants, and similar amounts received:				
	a Direct public support	1a	5,906,735.		
	b Indirect public support	1b			
	c Government contributions (grants)	1c			
	d Total (add lines 1a through 1c) (cash \$ 5,906,735. noncash \$)	1d	5,906,735.		
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2	16,433.		
	3 Membership dues and assessments	3	2,874,396.		
	4 Interest on savings and temporary cash investments	4	10,490.		
	5 Dividends and interest from securities	5			
	6 a Gross rents SEE STATEMENT 1	6a	11,160.		
	b Less: rental expenses	6b			
	c Net rental income or (loss) (subtract line 6b from line 6a)	6c	11,160.		
7 Other investment income (describe ▶)	7				
Revenue	8 a Gross amount from sale of assets other than inventory	(A) Securities	(B) Other		
	b Less: cost or other basis and sales expenses	8a	8b	2,359.	
	c Gain or (loss) (attach schedule)	8c	<2,359.>		
	d Net gain or (loss) (combine line 8c, columns (A) and (B))	STMT 2			<2,359.>
	9 Special events and activities (attach schedule)				
	a Gross revenue (not including \$ of contributions reported on line 1a)	9a			
	b Less: direct expenses other than fundraising expenses	9b			
	c Net income or (loss) from special events (subtract line 9b from line 9a)	9c			
	10 a Gross sales of inventory, less returns and allowances	10a			
	b Less: cost of goods sold STATEMENT 3	10b			
	c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c			
	Net Assets	11 Other revenue (from Part VII, line 103)	11	36,605.	
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)		12	8,853,460.		
13 Program services (from line 44, column (B))		13	2,021,968.		
14 Management and general (from line 44, column (C))		14	631,664.		
15 Fundraising (from line 44, column (D))		15	5,618,629.		
16 Payments to affiliates (attach schedule) SEE STATEMENT 4		16	281,957.		
17 Total expenses (add lines 16 and 44, column (A))		17	8,554,218.		
18 Excess or (deficit) for the year (subtract line 17 from line 12)		18	299,242.		
19 Net assets or fund balances at beginning of year (from line 73, column (A))		19	326,693.		
20 Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 5		20	<60,423.>		
21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)		21	565,512.		

223001 01-22-03 LHA For Paperwork Reduction Act Notice, see the separate instructions.

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**INTERNATIONAL UNION OF POLICE
ASSOCIATIONS INC., AFL-CIO**

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Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) cash \$ 4,000. noncash \$	22 4,000.	4,000.	STATEMENT 8	
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25 Compensation of officers, directors, etc.	25 305,892.	128,557.	137,406.	39,929.
26 Other salaries and wages	26 461,655.	265,657.	164,455.	31,543.
27 Pension plan contributions	27 11,132.	5,708.	4,386.	1,038.
28 Other employee benefits	28 15,355.	7,872.	6,050.	1,433.
29 Payroll taxes	29 60,022.	30,774.	23,649.	5,599.
30 Professional fundraising fees	30 5,498,596.			5,498,596.
31 Accounting fees	31 16,500.		16,500.	
32 Legal fees	32 149,081.	149,081.		
33 Supplies	33 28,486.	14,606.	11,223.	2,657.
34 Telephone	34 35,836.	18,374.	14,119.	3,343.
35 Postage and shipping	35 39,040.	20,016.	15,382.	3,642.
36 Occupancy	36 223,412.	114,547.	88,023.	20,842.
37 Equipment rental and maintenance	37 26,353.	13,512.	10,383.	2,458.
38 Printing and publications	38 41,921.	41,921.		
39 Travel	39 37,597.	37,597.		
40 Conferences, conventions, and meetings	40 249,706.	173,435.	76,271.	
41 Interest	41 188.		188.	
42 Depreciation, depletion, etc. (attach schedule)	42 16,363.	8,390.	6,447.	1,526.
43 Other expenses not covered above (itemize):				
a	43a			
b	43b			
c	43c			
d	43d			
e SEE STATEMENT 6	43e 1,051,126.	987,921.	57,182.	6,023.
44 Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15	44 8,272,261.	2,021,968.	631,664.	5,618,629.

Joint Costs. Check ☐ if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? **LABOR UNION**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses
(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)

a SEE STATEMENT 7		
	(Grants and allocations \$)	2,021,968.
b		
	(Grants and allocations \$)	
c		
	(Grants and allocations \$)	
d		
	(Grants and allocations \$)	
e Other program services (attach schedule)	(Grants and allocations \$)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)		2,021,968.

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Part IV Balance Sheets

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
Assets	45 Cash - non-interest-bearing	46,655.	45	39,293.
	46 Savings and temporary cash investments	25,522.	46	241,269.
	47 a Accounts receivable	47a		47c
	b Less: allowance for doubtful accounts	47b		
	48 a Pledges receivable	48a		48c
	b Less: allowance for doubtful accounts	48b		
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees	1,208.	50	3,076.
	51 a Other notes and loans receivable	51a		51c
	b Less: allowance for doubtful accounts	51b		
	52 Inventories for sale or use	7,452.	52	
	53 Prepaid expenses and deferred charges		53	
	54 Investments - securities		54	
	55 a Investments - land, buildings, and equipment: basis	55a		55c
	b Less: accumulated depreciation	55b		
56 Investments - other		56		
57 a Land, buildings, and equipment: basis	57a	119,890.	57c	57,217.
b Less: accumulated depreciation	57b	62,673.		
58 Other assets (describe SEE STATEMENT 10)		53,078.	58	530,873.
59 Total assets (add lines 45 through 58) (must equal line 74)		604,896.	59	871,728.
Liabilities	60 Accounts payable and accrued expenses		60	
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable		64b	
	65 Other liabilities (describe SEE STATEMENT 11)		412,118.	65
66 Total liabilities (add lines 60 through 65)		412,118.	66	306,216.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted	326,693.	67	565,512.
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
	73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)	326,693.	73	565,512.
	74 Total liabilities and net assets / fund balances (add lines 66 and 73)	738,811.	74	871,728.

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

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Part IV-B	Reconciliation of Expenses per Audited Financial Statements with Expenses per Return
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[illegible]

Part V	List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated.)	(B) Title	(C) Compensation	(D) Compensation

[illegible]

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? If "Yes," attach schedule. **▶** ☐ Yes ☒ No **Form 990 (2002)**

INTERNATIONAL UNION OF POLICE
ASSOCIATIONS INC., AFL-CIO

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Part VI Other Information

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76	X
77 Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77	X
78 a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
b If "Yes," has it filed a tax return on Form 990-T for this year?	78b	X
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	X
80 a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	X
b If "Yes," enter the name of the organization SEE STATEMENT 16 and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81 a Enter direct or indirect political expenditures. See line 81 instructions 81a 0.		
b Did the organization file Form 1120-POL for this year?	81b	X
82 a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.) 82b N/A		
83 a Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84 a Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	X
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	X
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b	X
c Dues, assessments, and similar amounts from members 85c N/A		
d Section 162(e) lobbying and political expenditures 85d N/A		
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e N/A		
f Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f N/A		
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? 85h N/A		
86 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12 86a N/A		
b Gross receipts, included on line 12, for public use of club facilities 86b N/A		
87 501(c)(12) organizations. Enter: a Gross income from members or shareholders 87a N/A		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 87b N/A		
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89 a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 N/A ; section 4912 N/A ; section 4955 N/A		
b 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction N/A	89b	
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 N/A		
d Enter: Amount of tax on line 89c, above, reimbursed by the organization N/A		
90 a List the states with which a copy of this return is filed SEE STATEMENT 17	90b	14
b Number of employees employed in the pay period that includes March 12, 2002		
91 The books are in care of RICHARD ESTES Telephone no. 703-549-7473		

Located at **1421 PRINCE STREET, SUITE 400, ALEXANDRIA, VA** ZIP + 4 **22314**

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here ☐
and enter the amount of tax-exempt interest received or accrued during the tax year **92** N/A

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01-22-03

Form 990 (2002)

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**INTERNATIONAL UNION OF POLICE
ASSOCIATIONS INC., AFL-CIO**

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Part VII Analysis of Income-Producing Activities (See page 31 of the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a CONVENTION/CONFERENCE					16,433.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					2,874,396.
94 Membership dues and assessments			14	10,490.	
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property	531120	11,160.			
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					<2,359.>
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory	454110				
103 Other revenue:					
a ROYALTY INCOME			15	23,140.	
b MISCELLANEOUS			01	13,465.	
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		11,160.		47,095.	2,888,470.
105 Total (add line 104, columns (B), (D), and (E))					2,946,725.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 32 of the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
▼	SEE STATEMENT 18

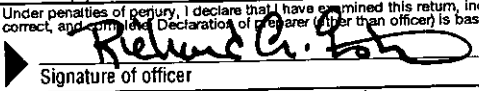
Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 32 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 33 of the instructions.)

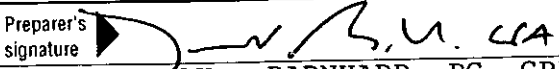
- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No
- Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Please Sign Here:  Date: 7-21-03

Signature of officer: Richard A. Estes Date: 7-21-03

Type or print name and title: Secretary-Treasurer

Paid Preparer's signature:  Date: 07/14/03

Firm's name (or yours if self-employed), address, and ZIP + 4: MAY & BARNHARD, PC, CPA
4840 CORDELL AVENUE
BETHESDA, MD 20814

Check if self-employed: ☐ Preparer's SSN or PTIN: _____

EIN: _____ Phone no.: (301) 656-5794

Form 990 (2002)

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Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
	BUILDINGS											
90	BUILD-OUT (4TH FLOOR)	050100SL	6.00	16		18,855.			18,855.	6,024.		3,143.
	* 990 PAGE 2 TOTAL											
	BUILDINGS					18,855.		0.	18,855.	6,024.	0.	3,143.
	FURNITURE & FIXTURES											
40	OFFICE FURNITURE	081790SL	7.00	16		2,828.			2,828.	2,828.		0.
50	OFFICE FURNITURE	090690SL	7.00	16		282.			282.	282.		0.
60	OFFICE FURNITURE	101190SL	7.00	16		1,605.			1,605.	1,605.		0.
70	OFFICE FURNITURE	110790SL	7.00	16		1,703.			1,703.	1,703.		0.
80	OFFICE FURNITURE	010891SL	7.00	16		349.			349.	349.		0.
90	DISPLAY FURNITURE & EQUIPMENT	063091SL	7.00	16		3,312.			3,312.	3,312.		0.
11	FILE CABINET	013192SL	7.00	16		302.			302.	302.		0.
14	TYPEWRITER	090192SL	7.00	16		594.			594.	594.		0.
17	DISPLAY CASE	033193SL	7.00	16		320.			320.	320.		0.
19	PAPER SHREDDER	063093SL	7.00	16		209.			209.	209.		0.
20	IBM TYPEWRITER	080493SL	7.00	16		314.			314.	314.		0.
21	TASK CHAIR	092993SL	7.00	16		136.			136.	136.		0.
23	DUAL PRINTER STAND	042794SL	7.00	16		264.			264.	264.		0.
25	MISC OFFICE FURNITURE	013195SL	7.00	16		2,221.			2,221.	2,218.		0.

228102
10-24-02

(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction

2002 DEPRECIATION AND AMORTIZATION REPORT

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Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
26	SHELVES	072795SL		7.00	16	564.			564.	541.		23.
27	SHELVES	073195SL		7.00	16	270.			270.	260.		10.
29	CONFERENCE TABLE	081095SL		7.00	16	647.			647.	611.		31.
30	CHAIRS	081095SL		7.00	16	1,068.			1,068.	1,015.		53.
32	CONFERENCE ROOM SIDE TABLE	081095SL		7.00	16	104.			104.	99.		5.
34	OFFICE FURNITURE	082395SL		7.00	16	178.			178.	165.		13.
36	LATERAL FILE	012296SL		7.00	16	648.			648.	575.		73.
55	2 TELEPHONES (LEASE)	122795SL		5.00	16	915.			915.	915.		0.
65	OFFICE FURNITURE	053197SL		7.00	16	1,192.			1,192.	822.		170.
73	2 LATERAL 4-DRAWER FILES	121198SL		7.00	16	840.			840.	400.		120.
74	OFFICE FURNITURE (MARLAINA'S)	010899SL		7.00	16	533.			533.	247.		76.
75	FURNITURE	121598SL		7.00	16	756.			756.	360.		108.
77	OFFICE FURNITURE	042499SL		7.00	16	2,132.			2,132.	889.		305.
84	CONFERENCE TABLE	053000SL		7.00	16	5,233.			5,233.	1,371.		748.
85	SOFA	082300SL		7.00	16	1,807.			1,807.	409.		258.
86	CONFERENCE ROOM CHAIRS	082800SL		7.00	16	4,999.			4,999.	1,131.		714.
87	DESK UNIT (RICHIE)	110100SL		7.00	16	1,914.			1,914.	387.		273.
* 990 PAGE 2 TOTAL FURNITURE & FIXTURES												
						38,239.		0.	38,239.	24,633.	0.	2,980.

228102
10-21-02

(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction

2002 DEPRECIATION AND AMORTIZATION REPORT

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Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
	MACHINERY & EQUIPMENT											
46	COMPUTER EQUIPMENT	072596SL	5.00	16		720.			720.	720.		0.
68	HP/6 LASER PRINTER (KIM'S)	101598SL	5.00	16		998.			998.	700.		200.
69	(D)COMPUTER (KIM'S)	102298SL	5.00	16		752.			752.	513.		150.
71	(D)HARD DRIVE & ARCSERVE 6.1	103198SL	5.00	16		558.			558.	382.		112.
72	(D)COMPUTER & MONITOR	121198SL	5.00	16		1,031.			1,031.	687.		206.
78	COMPUTER	040199SL	5.00	16		1,259.			1,259.	757.		252.
79	(D)COMPUTER	050199SL	5.00	16		1,431.			1,431.	834.		286.
81	PRINTER (MARGE'S)	082599SL	5.00	16		804.			804.	416.		161.
82	PROJECTOR	021400SL	5.00	16		7,724.			7,724.	3,347.		1,545.
83	SHREDDER	022200SL	5.00	16		732.			732.	304.		146.
88	NETWORK COMPUTER	050700SL	5.00	16		6,832.			6,832.	2,619.		1,366.
89	(D)COMPUTER (MARGE'S)	062100SL	5.00	16		1,195.			1,195.	418.		239.
91	COMPUTER (SLOCUMB'S)	080800SL	5.00	16		1,439.			1,439.	480.		288.
92	LAPTOP COMPUTER (LEIBIG'S)	100200SL	5.00	16		2,070.			2,070.	621.		414.
93	COMPUTER (SAM'S)	110200SL	5.00	16		1,195.			1,195.	339.		239.
94	COMPUTER (MARLAINA'S)	110200SL	5.00	16		1,459.			1,459.	414.		292.
95	NETWORK BATTERY BACKUP	110200SL	5.00	16		547.			547.	155.		109.

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(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction

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Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
96	LAPTOP COMPUTER (SLOCUMB)	122001SL		5.00	16	1,672.			1,672.	84.		334.
97	COMPUTER (SAM'S)	040301SL		5.00	16	1,360.			1,360.	272.		272.
98	(D) LAPTOP COMPUTER (USED BY LEIBIG)	041701SL		5.00	16	1,976.			1,976.	362.		395.
99	LAPTOP (SAM) & COMPUTER (GRIGNON)	052101SL		5.00	16	3,562.			3,562.	594.		712.
100	COMPUTER (D'AMORE)	070201SL		5.00	16	730.			730.	110.		146.
101	COMPUTER (RICH)	012402SL		5.00	16	1,254.			1,254.	42.		251.
102	COMPUTER (SAM)	032301SL		5.00	16	636.			636.	127.		127.
103	OFFICE FURNITURE	091602SL		7.00	16	5,076.			5,076.			363.
104	COMPUTERS (2 - MARLAINE & CRISTINA)	102202SL		5.00	16	1,389.			1,389.			116.
105	DIGITAL CAMERA	062002SL		5.00	16	963.			963.			144.
106	FLAT SCREENS (EXEC STAFF)	082002SL		5.00	16	1,829.			1,829.			213.
107	COMPUTER WORKSTATION	111402SL		5.00	16	1,706.			1,706.			142.
108	ANTIVIRUS (TREND)	111402SL		5.00	16	1,658.			1,658.			138.
109	LAPTOP (RICH)	112102SL		5.00	16	1,990.			1,990.			133.
110	LAPTOP (NULTON, M)	112502SL		5.00	16	1,567.			1,567.			104.
111	COMPUTER (SAM)	112502SL		5.00	16	1,974.			1,974.			132.
112	FLAT SCREEN (CRISTINA)	022603SL		5.00	16	627.			627.			10.
113	NETWARE 6.0 SOFTWARE	102202SL		5.00	16	1,626.			1,626.			136.

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(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction

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Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
114	FIREWALL SOFTWARE	102202SL	5.00	16	1,070.				1,070.			89.
115	LAPTOP (NULTON, D)	040102SL	5.00	16	1,388.				1,388.			278.
63	SOFTWARE	012591SL	5.00	16	2,440.				2,440.	2,440.		0.
64	SOFTWARE	080192SL	5.00	16	2,500.				2,500.	2,500.		0.
* 990 PAGE 2 TOTAL MACHINERY & EQUIPMENT												
* 990 PAGE 2 TOTAL -												
* GRAND TOTAL 990 PAGE 2 DEPR												
						69,739.		0.	69,739.	20,237.	0.	10,240.
						126,833.		0.	126,833.	50,894.	0.	16,363.
						126,833.		0.	126,833.	50,894.	0.	16,363.

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10-24-02

(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction

INTERNATIONAL UNION OF POLICE ASSOCIATIO

52-1139564

FORM 990

RENTAL INCOME

STATEMENT 1

KIND AND LOCATION OF PROPERTY

1421 PRINCE STREET, ALEXANDRIA, VA

TOTAL TO FORM 990, PART I, LINE 6A

ACTIVITY
NUMBERGROSS
RENTAL INCOME

2

11,160.

11,160.

FORM 990 GAIN (LOSS) FROM SALE OF OTHER ASSETS STATEMENT 2

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED
COMPUTER EQUIPMENT	04/17/01	03/31/03	PURCHASED

NAME OF BUYER	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	DEPREC	NET GAIN OR (LOSS)
	0.	6,943.	0.	4,584.	<2,359.>
TO FM 990, PART I, LN 8		6,943.	0.	4,584.	<2,359.>

FORM 990 COST OF GOODS SOLD - OTHER COSTS STATEMENT 3

DESCRIPTION	AMOUNT
ITEMS WITHDRAWN FOR PERSONAL USE	<7,452.>
TOTAL INCLUDED ON FORM 990, PART I, LINE 10B	<7,452.>

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FORM 990	PAYMENTS TO AFFILIATES	STATEMENT	4
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AFFILIATE'S NAME	AFFILIATE'S ADDRESS	AMOUNT
AFL-CIO	815 16TH ST, NW, WASHINGTON, DC 20006	
PURPOSE OF PAYMENT		
DUES		281,957.
TOTAL TO FORM 990, PART I, LINE 16		281,957.

FORM 990	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	5
DESCRIPTION		AMOUNT	
UNREALIZED LOSS ON TRUST ASSETS		<60,423.>	
TOTAL TO FORM 990, PART I, LINE 20		<60,423.>	

FORM 990	OTHER EXPENSES			STATEMENT	6
DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING	
COMPUTER EXPENSE	30,316.	15,544.	11,944.	2,828.	
DONATIONS	15,217.		15,217.		
FIELD SERVICES	149,879.	149,879.			
FULL SERVICE PROGRAM	551,466.	551,466.			
INSURANCE	26,347.	13,509.	10,380.	2,458.	
LEGISLATIVE EXPENSE	107,259.	107,259.			
MISCELLANEOUS	3,193.	1,637.	1,258.	298.	
PROFESSIONAL SERVICES	47,523.	47,523.			
PROMOTIONAL SUPPLIES	43,087.	43,087.			
PUBLIC RELATIONS	14,070.	14,070.			
RESEARCH	418.	418.			
SUBSCRIPTIONS & BOOKS	4,266.	4,266.			
TAXES - OTHER	14,637.		14,637.		
FEDERAL INCOME TAX	1,890.		1,890.		
NEWSLETTER	11,638.	11,638.			

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TEMPORARY HELP	7,680.	7,680.		
REPAIRS & MAINTENANCE	4,710.	2,415.	1,856.	439.
SEMINARS & TRAINING	5,895.	5,895.		
POLICE WEEK BALL	11,635.	11,635.		
TOTAL TO FM 990, LN 43	1,051,126.	987,921.	57,182.	6,023.

FORM 990	STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS	STATEMENT	7
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DESCRIPTION OF PROGRAM SERVICE ONE

TO PROVIDE ORGANIZING OF LAW ENFORCEMENT OFFICERS, FORMATION OF LOCAL UNIONS, REGIONAL OR STATE COUNCILS, & PROVINCIAL AND FOREIGN AFFILIATIONS TO BARGAIN FOR JUST COMPENSATION AND BETTER BENEFITS FOR APPROXIMATELY 34,000 MEMBERS

	GRANTS	EXPENSES
TO FORM 990, PART III, LINE A		2,021,968.

FORM 990	CASH GRANTS AND ALLOCATIONS	STATEMENT	8
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CLASSIFICATION	DONEE'S NAME	DONEE'S ADDRESS	DONEE'S RELATIONSHIP	AMOUNT
SCHOLARSHIPS	DANIELLE GAULT	404 WEST 64TH PLACE, INGLEWOOD, CA 90302	NONE	1,000.
SCHOLARSHIPS	ANNE FERRIS	16211 KEATS CIRCLE, WESTMINSTER, CA	NONE	1,000.
SCHOLARSHIPS	MELISSA NAVARRO	43505 ELITE LANE, LANCASTER, CA	NONE	1,000.
SCHOLARSHIPS	DANIEL BELCHER	2111 BRITNI CIRCLE, LAWTON, OK 73505	NONE	1,000.
TOTAL INCLUDED ON FORM 990, PART II, LINE 22				4,000.

FORM 990 DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 9

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
OFFICE FURNITURE	2,828.	2,828.	0.
OFFICE FURNITURE	282.	282.	0.
OFFICE FURNITURE	1,605.	1,605.	0.
OFFICE FURNITURE	1,703.	1,703.	0.
OFFICE FURNITURE	349.	349.	0.
DISPLAY FURNITURE & EQUIPMENT	3,312.	3,312.	0.
FILE CABINET	302.	302.	0.
TYPEWRITER	594.	594.	0.
DISPLAY CASE	320.	320.	0.
PAPER SHREDDER	209.	209.	0.
IBM TYPEWRITER	314.	314.	0.
TASK CHAIR	136.	136.	0.
DUAL PRINTER STAND	264.	264.	0.
MISC OFFICE FURNITURE	2,221.	2,218.	3.
SHELVES	564.	564.	0.
SHELVES	270.	270.	0.
CONFERENCE TABLE	647.	642.	5.
8 CHAIRS	1,068.	1,068.	0.
CONFERENCE ROOM SIDE TABLE	104.	104.	0.
OFFICE FURNITURE	178.	178.	0.
LATERAL FILE	648.	648.	0.
COMPUTER EQUIPMENT	720.	720.	0.
2 TELEPHONES (LEASE)	915.	915.	0.
SOFTWARE	2,440.	2,440.	0.
SOFTWARE	2,500.	2,500.	0.
OFFICE FURNITURE	1,192.	992.	200.
HP/6 LASER PRINTER (KIM'S)	998.	900.	98.
2 LATERAL 4-DRAWER FILES	840.	520.	320.
OFFICE FURNITURE (MARLAINA'S)	533.	323.	210.
FURNITURE	756.	468.	288.
OFFICE FURNITURE	2,132.	1,194.	938.
COMPUTER	1,259.	1,009.	250.
PRINTER (MARGE'S)	804.	577.	227.
PROJECTOR	7,724.	4,892.	2,832.
SHREDDER	732.	450.	282.
CONFERENCE TABLE	5,233.	2,119.	3,114.
SOFA	1,807.	667.	1,140.
CONFERENCE ROOM CHAIRS	4,999.	1,845.	3,154.
DESK UNIT (RICHIE)	1,914.	660.	1,254.
NETWORK COMPUTER	6,832.	3,985.	2,847.
BUILD-OUT (4TH FLOOR)	18,855.	9,167.	9,688.
COMPUTER (SLOCUMB'S)	1,439.	768.	671.
LAPTOP COMPUTER (LEIBIG'S)	2,070.	1,035.	1,035.
COMPUTER (SAM'S)	1,195.	578.	617.
COMPUTER (MARLAINA'S)	1,459.	706.	753.
NETWORK BATTERY BACKUP	547.	264.	283.

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LAPTOP COMPUTER (SLOCUMB)	1,672.	418.	1,254.
COMPUTER (SAM'S)	1,360.	544.	816.
LAPTOP (SAM) & COMPUTER (GRIGNON)	3,562.	1,306.	2,256.
COMPUTER (D'AMORE)	730.	256.	474.
COMPUTER (RICH)	1,254.	293.	961.
COMPUTER (SAM)	636.	254.	382.
OFFICE FURNITURE	5,076.	363.	4,713.
COMPUTERS (2 - MARLAINA & CRISTINA)	1,389.	116.	1,273.
DIGITAL CAMERA	963.	144.	819.
FLAT SCREENS (EXEC STAFF)	1,829.	213.	1,616.
COMPUTER WORKSTATION	1,706.	142.	1,564.
ANTIVIRUS (TREND)	1,658.	138.	1,520.
LAPTOP (RICH)	1,990.	133.	1,857.
LAPTOP (NULTON, M)	1,567.	104.	1,463.
COMPUTER (SAM)	1,974.	132.	1,842.
FLAT SCREEN (CRISTINA)	627.	10.	617.
NETWARE 6.0 SOFTWARE	1,626.	136.	1,490.
FIREWALL SOFTWARE	1,070.	89.	981.
LAPTOP (NULTON, D)	1,388.	278.	1,110.
TOTAL TO FORM 990, PART IV, LN 57	119,890.	62,673.	57,217.

FORM 990

OTHER ASSETS

STATEMENT 10

DESCRIPTION

AMOUNT

DEFERRED COMPENSATION TRUST	305,628.
SECURITY DEPOSIT	11,774.
CERTIFICATE OF DEPOSIT-DESIGNATED	213,471.
TOTAL TO FORM 990, PART IV, LINE 58, COLUMN B	530,873.

FORM 990

OTHER LIABILITIES

STATEMENT 11

DESCRIPTION

AMOUNT

DEFERRED COMPENSATION	305,628.
PENSION PLAN PAYABLE	588.
TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B	306,216.

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FORM 990	OTHER EXPENSES NOT INCLUDED ON FORM 990	STATEMENT 12
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DESCRIPTION	AMOUNT
LOSS ON DISPOSAL OF ASSETS	2,359.
ROUNDING	1.
TOTAL TO FORM 990, PART IV-B	2,360.

FORM 990	OTHER REVENUE INCLUDED ON FORM 990	STATEMENT 13
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DESCRIPTION	AMOUNT
LOSS ON DISPOSAL OF ASSETS	<2,359.>
ROUNDING	<1.>
TOTAL TO FORM 990, PART IV-A	<2,360.>

FORM 990	OTHER EXPENSES INCLUDED ON FORM 990	STATEMENT 14
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DESCRIPTION	AMOUNT
INCOME TAX EXPENSE	3,490.
TOTAL TO FORM 990, PART IV-B	3,490.

FORM 990

PART V - LIST OF OFFICERS, DIRECTORS,
TRUSTEES AND KEY EMPLOYEES

STATEMENT 15

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
SAM A CABRAL 1421 PRINCE STREET ALEXANDRIA, VA 22314	INTL PRESIDENT 40	110,251.	0.	827.
DENNIS SLOCUMB 1421 PRINCE STREET ALEXANDRIA, VA 22314	INTL VICE-PRESIDENT 40	99,442.	0.	120.
RICHARD A ESTES 1421 PRINCE STREET ALEXANDRIA, VA 22314	INTL SECRETARY-TREASURER 40	96,199.	0.	10,653.
FRED GALEY 1250 BURNHAM, SUITE 200 LAS VEGAS, NV 89104	BOARD MEMBER 1	0.	0.	800.
PAT FRANZ 901 SOUTH I STREET TACOMA, WA 98405	BOARD MEMBER 1	0.	0.	0.
BRADLEY D DEBRASKA 1840 NORTH FARWELL, SUITE 400 MILWAUKEE, WI 53202	BOARD MEMBER 1	0.	0.	2,486.
MARC A HOLT PO BOX 1674 SPRINGFIELD, OH 45501	BOARD MEMBER 1	0.	0.	1,030.
JOE BOURGEOIS 17535 BREMEN DRIVE BATON ROUGE, LA 70817	BOARD MEMBER 1	0.	0.	2,486.
FREDERICK FLEMING PO BOX 20294 JACKSON, MS 39289	BOARD MEMBER 1	0.	0.	824.
RAYMOND BACH 333 EDWIN DRIVE VIRGINIA BEACH, VA 23462	BOARD MEMBER 1	0.	0.	0.
ANTHONY V SOLFARO 1 SPRING SQUARE BUSINESS PARK NEWBURGH, NY 12550	BOARD MEMBER 1	0.	0.	800.

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TIMOTHY SCOTT 705 NORTH MOUNTAIN ROAD NEWINGTON, CT 06111	BOARD MEMBER 1	0.	0.	0.
MICHAEL O'HARA 9-11 SHETLAND STREET ROXBURY, MA 02119	BOARD MEMBER 1	0.	0.	1,030.
JIM MACULEWICZ PO BOX 31102 AURORA, CO 80041	BOARD MEMBER 1	0.	0.	844.
NELSON ECHEVARRIA HERNANDEZ P O BOX 190684 SAN JUAN, PR 00919-0684	BOARD MEMBER 1	0.	0.	0.
DAVID FRIEND 13445 CRYER AVENUE OMAHA, NE 68144-2503	BOARD MEMBER 1	0.	0.	800.
ED CHRISTENSEN 3605 KATY FREEWAY, #210 HOUSTON, TX 77007	BOARD MEMBER 1	0.	0.	824.
DAVID SPAGNOLA 1605 CLEMENT COURT GREENSBORO, NC 27410	BOARD MEMBER 1	0.	0.	2,486.
WAYNE QUINT 1314 WEST FIFTH STREET SANTA ANA, CA 92703	BOARD MEMBER 1	0.	0.	2,486.
TOTALS INCLUDED ON FORM 990, PART V		305,892.	0.	28,496.

FORM 990 IDENTIFICATION OF RELATED ORGANIZATIONS STATEMENT 16
PART VI, LINE 80B

NAME OF ORGANIZATION	EXEMPT	NONEXEMPT
INSTITUTE FOR POLICE RESEARCH	X	
LAW ENFORCEMENT POLITICAL ACTION COMMITTEE (LEPAC)	X	

FORM 990

LIST OF STATES RECEIVING COPY OF RETURN
PART VI, LINE 90

STATEMENT 17

STATES

AL, AK, AR, AZ, CA, CO, CT, DC, FL, GA, IL, IN, KS, KY, LA, MA, MD, MI,
MO, MS, NC, ND, NJ, NY, OH, OK, RI, SC, TN, TX, UT, VA, WA, WI, WV

FORM 990

PART VIII - RELATIONSHIP OF ACTIVITIES TO
ACCOMPLISHMENT OF EXEMPT PURPOSES

STATEMENT 18

LINE EXPLANATION OF RELATIONSHIP OF ACTIVITIES

93A BI-ANNUAL CONVENTION FOR MEMBERS HELD IN JULY, 2002.

94 KEEP MEMBERS INFORMED OF THE LATEST TECHNIQUES IN THE FIELD OF LAW
LAW ENFORCEMENT TO MAKE THEM BETTER OFFICERS AND PROVIDE IMPROVED
PUBLIC SAFETY